

16:CRIM 348

**JUDGE RAKOFF**

himself and his wife, which returns were prepared with the assistance of a tax preparer.

3. During the tax years 2007 and 2008, DAVID YOUNGER, the defendant, used corporate funds from his medical practice to pay personal expenses of approximately \$250,234 and \$335,983, respectively. Among the means by which YOUNGER paid various personal expenses was through the use of a corporate credit card for the YOUNGER P.C., which expenses YOUNGER caused to be falsely and fraudulently recorded in the books and records of the Younger P.C. as cost of goods sold and medical supplies.

4. In addition to using the corporate credit card, DAVID YOUNGER, the defendant, paid for personal expenses by using corporate checks to be drawn on bank accounts for the YOUNGER P.C., which YOUNGER thereafter caused to be falsely and fraudulently recorded in the books and records of the YOUNGER P.C. as business expenses, including as seminars, office expenses, and dues and professional fees.

5. DAVID YOUNGER, the defendant, thereafter caused the personal expenses described above to be falsely and fraudulently deducted as business expenses on the Forms 1120 for Younger P.C. for the 2007 and 2008 tax years. In addition, YOUNGER caused the Forms 1040 that he signed and filed with the IRS to fraudulently omit those personal expenses as income.

6. Among the personal expenses that DAVID YOUNGER, the defendant, falsely categorized as business expenses for his medical practice in 2007 and 2008 are the following: approximately \$100,000 in fees to a private golf and country club, approximately \$53,000 in property taxes for YOUNGER's residence, a \$4,300 placement fee for a nanny/housekeeper, approximately \$17,000 for the construction of an electric gate at YOUNGER's residence, \$345 for a Mickey Mantle baseball card, approximately \$26,000 for the restoration of a piano that was picked up from and delivered to YOUNGER's residence, approximately \$37,000 for a vendor to perform construction work at YOUNGER's residence, approximately \$18,000 for furniture delivered to YOUNGER's residence, and at least approximately \$20,000 of airfare for members of YOUNGER's family.

#### Statutory Allegations

7. In or about September 2009, in the Southern District of New York and elsewhere, DAVID YOUNGER, the defendant, willfully and knowingly did make and subscribe a U.S. Corporation Income Tax Return, Form 1120, for the tax year 2008, and a U.S. Individual Income Tax Return, Form 1040, for the tax year 2008, which returns both contained and were verified by the written declaration of YOUNGER that they were made under penalties of perjury, and which returns YOUNGER did not believe

to be true and correct as to every material matter, in that YOUNGER falsely claimed that approximately \$335,000 of personal expenses were in fact business expenses on the Form 1120, and omitted approximately \$335,000 of personal income on his Form 1040.

(Title 26, United States Code, Section 7206(1).)

A handwritten signature in black ink, reading "Preet Bharara", is positioned above a horizontal line.

PREET BHARARA  
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

v.

DAVID YOUNGER,

Defendant.

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INFORMATION

(26 U.S.C. § 7206(1).)

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PREET BHARARA  
United States Attorney.

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